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Debtor and Debtor in Possession

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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In re: : Chapter 11
: :
ALPER HOLDINGS USA, INC., : Case No. 07-12148 (BRL)
: :
: :
Debtor. :
-----x

**APPELLEE'S COUNTER-DESIGNATION OF RECORD
ON APPEAL AND STATEMENT OF ISSUES TO BE
PRESENTED PURSUANT TO FED. R. BANKR. P. 8006**

Pursuant to Federal Rule of Bankruptcy Procedure 8006,
Alper Holdings USA, Inc. (the "Alper"), as debtor and debtor in
possession, respectfully submits, by and through its undersigned
counsel, its counter-designation of record on appeal and
statement of issues to be presented to the United States
District Court for the Southern District of New York, with
respect to the Memorandum Decision and Order Granting Objection
of Alper Holdings USA, Inc. to Proofs of Claim (Claim Nos. 20
and 21) Filed by Flake Plaintiffs, entered on January 15, 2008
(Docket No. 123) (the "Order") by the United States Bankruptcy
Court for the Southern District of New York.

On January 18, 2008, Ray and Cathy Flake (referred to collectively herein as the "Flakes") filed a Notice of Appeal regarding the Order (Docket No. 124). On January 24, 2008, the Flakes filed the Designation of Record on Appeal (Docket No. 128) and Statement of Issues on Appeal (Docket No. 129). Subsequently, on January 24, 2008, the Flakes filed their Amended Designation of Record on Appeal (Docket No. 130) (the "Flake Designation").

Alper respectfully submits this counter-designation in response to the Flake Designation.

**I. COUNTER-DESIGNATION OF DOCUMENTS TO
BE INCLUDED IN THE RECORD ON APPEAL**

Alper submits the following items from the Bankruptcy Case Docket (Case No. 07-12148 (BRL)) for inclusion in the record on appeals in addition to the items set forth in the Flake Designation:¹

Number	Entered On	Docket No.	Description
1.	11/14/2007	68	Declaration of Jessica L. Fink in Support of Objection of Alper Holdings USA, Inc. to Proofs of Claim (Claim Nos. 20 and 21) Filed by Cathy Flake and Ray Flake

¹ Each of the documents designated herein to be included in the records on appeal includes all exhibits, schedules and other attachments to such documents.

Number	Entered On	Docket No.	Description
2.	12/04/2007	84	The Flake Plaintiffs' Motion (I) to Extend Time for Filing Response to Objection of Alper Holdings USA, Inc. to Proofs of Claim (Claim Nos. 20 and 21) Filed by Flake Plaintiffs, and (II) to Continue Hearing Thereon
3.	12/04/2007	85	Motion to Shorten Time for Consideration of the Flake Plaintiffs' Motion (I) to Extend Time for Filing Response to Objection of Alper Holdings USA, Inc. to Proofs of Claim (Claim Nos. 20 and 21) Filed by Flake Plaintiffs, and (II) to Continue Hearing Thereon
4.	12/10/2007	93	Order signed on 12/10/2007 Granting Motion to Shorten Time for Consideration of The Flake Plaintiffs' Motion (I) to Extend Time for Filing Response to Objection of Alper Holdings USA, Inc. to Proofs of Claim (Claim Nos. 20 And 21) Filed by Flake Plaintiffs, and (II) to Continue Hearing Thereon
5.	12/12/2007	96	Objection of Alper Holdings USA, Inc. to Flake Plaintiffs' Motion (I) to Extend Time for Filing Response to Objection of Alper to Flake Claims and (II) to Continue Hearing Thereon
6.	12/12/2007	97	Reply to the Objection of Alper Holdings USA, Inc. to Flake Plaintiffs' Motion (I) to Extend Time for Filing Response to Objection of Alper to Flake Claims and (II) to Continue Hearing Thereon

Number	Entered On	Docket No.	Description
7.	12/28/2007	107	Notice of Adjournment of Hearing with Respect to (I) Objection of Alper Holdings USA, Inc. to Proof of Claim (Claim No. 34) Filed By Natural Resources Defense Council and (II) Objection of Alper Holdings USA, Inc. to Proofs of Claim (Claim Nos. 20 and 21) Filed By Flake Plaintiffs
8.	01/10/2008	133	Transcript of Hearing Held on January 8, 2008 Re: Motion for Objection to Claim Numbers 20 and 21 Filed by Flake Plaintiffs; Objection of Debtor to Proof of Claim Filed by Natural Resources; Debtor's Motion for Order Authorizing Debtor to Object to Multiple Claims in Single Objection

II. STATEMENT OF ISSUES ON APPEAL

Alper disagrees with the Statement Of Issues on Appeal filed by the Flakes. In accordance with Fed. R. Bankr. P.

8010(a)(2), Alper will present its counter-statement of issues in its appellee brief.

Dated: New York, New York
January 31, 2008

MILBANK, TWEED, HADLEY & M^CCLOY LLP

By: /s/ Jessica L. Fink
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